IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WEALTH TAX REFERENCE NO. 18 OF 1996

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 19, 2007.

Heard Shri Parchure, learned counsel for the petitioner and Shri Dewani, learned counsel for the respondent.

At the instance of the revenue, the Income-tax Appellate Tribunal has referred the following questions of law for the opinion of this Court :

"Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in upholding the order of the CIT(A) in deleting the additions made by the Assessing Officer being the amount of provident fund paid after "Due Date" though during the grace period ?"

The Assessment Year involved herein is A.Y. 1990-91.

The counsel on both sides agree that the aforesaid question is answered by this

Court against the revenue in C.I.T. vs. Maharashtra State Seeds Corporation (I.T.A. No.14 of 2000 decided on 25.1.2000).

In this view of the matter, the question referred to us is answered in the affirmative i.e. in favour of the assessee and against the revenue.

The reference is disposed of accordingly. No order as to costs.

JUDGE **JUDGE**

*GS.